

COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject

Legislative Policy: Uniform Financial Code for Special Districts
and Other Governmental Agencies

**Policy
Number**

M-30

Page

1 of 2

Purpose

To establish legislative policy guidelines enabling the County's Legislative Representatives to provide input to legislators and legislative committees regarding the need for a uniform financial code for special districts having a variety of fiscal relationships with the County dealing with taxes, budgets, audits, treasury and related services.

Background

Present statutory provisions governing the fiscal operations of special districts are contained in numerous separate codes which have unique provisions applying only to one type or class of district. Conforming to these various legal requirements requires the Auditor to meet different budget deadlines, reporting periods, audit requirements, etc., for 29 types of special districts covering approximately 250 separate governmental entities. Errors frequently result from attendant confusion or uncertainty with regards to statutory regulations.

To deal with and properly administer the myriad of County financial relationships requires time and effort in monitoring legislative changes. Legislative enactments implementing provisions of Proposition 13 further impacted this area by placement of greater responsibility with the County for certain fiscal relationships of districts as well as providing for overriding statutory provisions which have the effect of negating portions of individual district code provisions without specifically deleting or amending them. This results in further confusion and potentially costly errors in the management of critical fiscal affairs of districts. Consequently, legislation is frequently required to correct errors in what has evolved as an error prone system.

Policy

It is the legislative policy of the Board of Supervisors regarding financial relationships between the County and special districts to:

1. Support legislation establishing uniform reporting dates for certain common events, i.e., audits, accounts/records, bonds (performance/surety), borrowing, budgets, claims, depositories, debt service, establishing fee rates, fixed assets, funds, State Controller reportings, submission of tax levies/rates to the County, and other related events.
2. Support legislation establishing consistent accounting and auditing requirements for financial operations and transactions involving special districts.

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Page

2 of 2

3. Support legislation establishing a separate uniform financial code for special districts (preferably as a part of the existing governmental code) so that all relevant financial provisions are readily located.

4. Oppose legislation creating further disparities and inconsistencies in these fiscal relationships.

Responsible Departments

1. Auditor and Controller
2. Chief Administrative Officer

Sunset Date

This policy will be reviewed for continuance by 1-1-93.

Reference

B/S Action 12-19-79 (2)

B/S Action 2-9-88 (4c)